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Agenda item 120

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/49/503/Add.1)]

49/246. Financing of the United Nations Observer Mission in El Salvador

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Observer Mission in El Salvador 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Recalling Security Council resolution 693 (1991) of 20 May 1991, by which the Council established the United Nations Observer Mission in El Salvador, and Council resolution 729 (1992) of 14 January 1992, by which the Council extended and enlarged the mandate of the Observer Mission, as well as the subsequent resolutions by which the Council extended the mandate of the Mission, the most recent of which was resolution 961 (1994) of 23 November 1994,

Recalling also its resolutions 47/223 of 16 March 1993 and 47/234 of 14 September 1993 and its decisions 48/468 A of 23 December 1993 and 49/405 of 14 October 1994 on the financing of the Observer Mission,

Reaffirming that the costs of the Observer Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

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1/ A/49/518/Add.1.

2/ A/49/458/Add.1 and Add.1/Corr.1.

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Observer Mission, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to provide the Observer Mission with the necessary financial resources to enable it to meet its outstanding liabilities,

1. Takes note of the status of contributions to the United Nations Observer Mission in El Salvador as at 26 June 1995, including the contributions outstanding in the amount of 23,643,957 United States dollars, and urges all Member States concerned to make every possible effort to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peace-keeping activities, due to overdue payments by Member States of their assessments, particularly Member States in arrears;

3. Urges all Member States to make every possible effort to ensure payment of their assessed contributions to the Observer Mission promptly and in full to enable speedy completion of its liquidation period;

4. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions, 2/ in particular those contained in paragraph 5 thereof;

5. Takes note of the unencumbered balances of appropriations for the period from 1 December 1993 to 31 May 1994 in the amount of 542,100 dollars gross (534,500 dollars net);

6. Decides to appropriate to the Special Account for the United Nations Observer Mission in El Salvador the amount of 11,704,200 dollars gross (10,397,300 dollars net) for the operation of the Observer Mission for the period from 1 June to 30 November 1994, inclusive of the amount of 3,895,900 dollars gross (3,612,300 dollars net) authorized by the General Assembly in its resolution 48/243 of 5 April 1994, the amount of 5,643,700 dollars gross (5,040,800 dollars net) authorized in its decision 49/405 and the reduced amount of 2,164,600 dollars gross (1,744,200 dollars net) authorized by the Advisory Committee under the terms of Assembly resolution 48/229 of 23 December 1993 on unforeseen and extraordinary expenses for the biennium 1994-1995;

7. Decides also, as an ad hoc arrangement, to apportion the amount of 11,704,200 dollars gross (10,397,300 dollars net) for the period from 1 June to 30 November 1994 among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991 and 47/218 A of 23 December 1992, and its decision 48/472 A of 23 December 1993, and taking into account the scale of assessments for the year 1994; 3/

8. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 7 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 1,306,900 dollars approved for the period from 1 June to 30 November 1994;

9. Decides to appropriate to the Special Account the amount of 4,634,000 dollars gross (4,080,500 dollars net) for the operation of the Observer Mission for the period from 1 December 1994 to 30 April 1995;

10. Decides also, as an ad hoc arrangement, to apportion the amount of 4,634,000 dollars gross (4,080,500 dollars net) for the period from 1 December 1994 to 30 April 1995 among Member States in accordance with the scheme set out in paragraph 7 above, the scale of assessments for the year 1994 3/ to be applied against a portion thereof, that is, 951,351 dollars gross (837,718 dollars net), being the amount pertaining on a pro rata basis to the period ending 31 December 1994, and the scale of assessments for the year 1995 4/ to be applied against the balance, that is, 3,682,649 dollars gross (3,242,782 dollars net), for the period from 1 January to 30 April 1995;

11. Decides further that, in accordance with the provisions of its resolution 973 (X), there shall be set off against the apportionment among Member States, as provided for in paragraph 10 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 553,500 dollars approved for the period from 1 December 1994 to 30 April 1995, 113,632 dollars, being the amount pertaining on a pro rata basis to the period ending 31 December 1994, and the balance, that is, 439,868 dollars, for the period from 1 January to 30 April 1995;

12. Decides to appropriate to the Special Account the amount of 113,300 dollars gross (95,400 dollars net) for the liquidation of the Observer Mission for the period from 1 to 31 May 1995;

13. Decides also, as an ad hoc arrangement, to apportion the amount of 113,300 dollars gross (95,400 dollars net) for the period from 1 to 31 May 1995 among Member States in accordance with the scheme set out in paragraph 7 above, and taking into account the scale of assessments for the year 1995; 4/

3/ See resolutions 46/221 A and 48/223 A, and decision 47/456.

4/ See resolution 49/19 B.

14. Decides further that, in accordance with the provisions of its resolution 973 (X), there shall be set off against the apportionment among Member States, as provided for in paragraph 13 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 17,900 dollars approved for the period from 1 to 31 May 1995;

15. Decides that there shall be set off against the apportionment among Member States, as provided for in paragraph 7 above, their respective share in the unencumbered balances of 542,100 dollars gross (534,500 dollars net) in respect of the period from 1 December 1993 to 31 May 1994;

16. Requests the Secretary-General to include in his report on the disposition of the assets of the Observer Mission information on the proper accounting procedures for any transfer of equipment from peace-keeping operations to regular budget activities;

17. Decides that the disposition of the property of the Observer Mission shall proceed in accordance with section VII, paragraph 1, of General Assembly resolution 49/233 A of 23 December 1994;

18. Decides also to include in the provisional agenda of its fiftieth session the item entitled "Financing of the United Nations Observer Mission in El Salvador".

105th plenary meeting
12 July 1995